



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

October 28, 2016

SUBJECT: 2015-16 Special Districts Financial Transactions Report

Dear District Fiscal Officer:

This letter provides information regarding the 2015-16 Special Districts Financial Transactions Report (FTR). Government Code (GC) section 53891 was amended and now requires the financial transactions of each local agency to be submitted to the State Controller's Office (SCO) within seven months after the close of the fiscal year. The report must contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

The financial reports are due January 31, 2017. Please submit the following documents:

- Financial Transactions Report
- U.S. Bureau of Census survey form

Please visit http://www.sco.ca.gov/ard_locinstr_districts_forms.html for the electronic reporting program, as well as paper reporting forms, instructions, and information. Special District Reporting Unit staff is available if you need assistance with downloading the electronic reporting program.

The addition of GC section 12463.2 (Chapter 781, Statutes of 2014) requires local government agencies (counties, cities, and special districts) to report information relating to the imposition of each locally assessed parcel tax on the SCO annual FTR. Please visit http://www.sco.ca.gov/ard_locinstr_ParcelTaxRequirements_forms.html for more information regarding the reporting of parcel taxes.

Please note that in accordance with GC section 12464, if the reports are not made in the time, form, and manner required or there is reason to believe that a report is false, incomplete, or incorrect, the SCO is authorized to make an investigation to obtain the information required. Any costs incurred by the SCO shall be borne by the district.

GC section 26909 requires that an audit be completed and filed with our office within 12 months after the close of the fiscal year(s) under examination. As an alternative to mailing a hardcopy, you may submit an electronic copy by email to SDsupport@sco.ca.gov.

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If you have any questions or need assistance with downloading the electronic reporting program, please contact the Special Districts Reporting Unit at SDsupport@sco.ca.gov or (916) 327-1017.

Sincerely,

(Original signed by)

RENEE HSZIEH, Manager
Local Government Reporting Section

Enclosures